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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	470	195	665	0	665
10	ATTENDING PUPILS (OCTOBER 2010)	471	185	656	0	656
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	470.5	190.0	660.5 (100%)	0.0 (0%)	660.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	27.7 (17:1)	11.9 (16:1)	0.0 (15:1)	=	39.6	/	44.6	=	.89 X	2117,035	=	1884,161	0
B.	GUIDANCE	1.3 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.8	/	2.0	=	.90 X	88,074	=	79,267	0
C.	LIBRARIANS	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8	/	0.0	=	.80 X	0	=	25,529	0
D.	HEALTH	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8	/	1.0	=	.80 X	53,546	=	42,837	0
E.	EDUCATION TECHS	4.7 (100:1)	1.9 (100:1)	0.0 (250:1)	=	6.6	/	8.0	=	.83 X	138,415	=	114,884	0
F.	LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3	/	1.0	=	1.30 X	16,044	=	20,857	0
G.	CLERICAL	2.4 (200:1)	1.0 (200:1)	0.0 (200:1)	=	3.4	/	3.0	=	1.13 X	89,085	=	100,666	0
H.	SCHOOL ADMIN.	1.5 (305:1)	0.6 (305:1)	0.0 (315:1)	=	2.1	/	3.0	=	.70 X	225,072	=	157,550	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		24,439	0
B.	Supplies and Equipment	342	473		225,891	0
C.	Professional Development	58	58		38,309	0
D.	Instructional Leadership Support	24	24		15,852	0
E.	Co- and Extra-Curricular Student	34	113		22,457	0
F.	System Administration/Support	218	218		143,989	0
G.	Operations & Maintenance	1,002	1,191		661,821	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	386,041	0
B.	Education & Library Technicians	36.00%	48,867	0
C.	Clerical	29.00%	29,193	0
D.	School Administrators	14.00%	22,057	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-322,998	0
16	Adjustment for Title I Revenues	-154,317	0

17	TOTALS	3567,351	0
18	E.P.S. RATES	5,401	6,784

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          662.0          283.0          945.0
      OCTOBER 2008         666.0          287.0          953.0
      APRIL 2009           657.0          278.0          935.0
      OCTOBER 2009         665.0          275.0          940.0
      APRIL 2010           666.0          271.0          937.0
      OCTOBER 2010         657.0          263.0          920.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                661.5 +      0.66 X      5,401.00    =    3,576,326.16
      9-12 PUPILS                267.0 +      0.00 X      6,784.00    =    1,811,328.00
      ADULT EDUC. COURSES AT .1    0.0          X      6,784.00    =          0.00
      K-8 EQUIV. INSTR. PUPILS    0.000        X      5,401.00    =          0.00
      9-12 EQUIV. INSTR. PUPILS    0.125        X      6,784.00    =          848.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .4764    315.1 X .15 X      5,401.00    =    255,278.27
      9-12 DISADVANTAGED @ .4764    127.2 X .15 X      6,784.00    =    129,438.72
      K-8 LIMITED ENGLISH PROF.     0.0 X .700 X      5,401.00    =          0.00
      9-12 LIMITED ENGLISH PROF.     1.0 X .700 X      6,784.00    =    4,748.80

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        661.5 X      43.00    =    28,444.50
      9-12 STUDENT ASSESSMENT        267.0 X      43.00    =    11,481.00
      K-8 TECHNOLOGY RESOURCES       661.5 X      97.00    =    64,165.50
      9-12 TECHNOLOGY RESOURCES       267.0 X      293.00    =    78,231.00
      K-2 PUPILS                     282.5 X .10 X      5,401.00    =    152,578.25

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT    =          0.00
      9-12 SMALL SCHOOL ADJUSTMENT    =          0.00

OPERATING ALLOCATION                                6,112,868.20
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    5,929,482.15

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,929,482.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					949,974.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	121,778.76	X	101.60%	=	123,727.22
35	TRANSPORTATION - EPS ALLOCATION					473,321.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					75,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,622,023.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,551,505.36

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT			
	11/01/11 NEW ELEM SCHOOL	240,925.00	42,036.00	282,961.00
	05/01/12 NEW ELEM SCHOOL	0.00	35,421.99	35,421.99
42	TOTAL PRINCIPAL & INTEREST	240,925.00	77,457.99	318,382.99
43	APPROVED LEASES FOR 2010-11 - RSU 87 / MSAD 23			0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 87 / MSAD 23			0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 87 / MSAD 23			0.00
47	TOTAL DEBT SERVICE ALLOCATION			318,382.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,869,888.35

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CARMEL	476.5 51.85%		4,080,537.11		0.00		4,080,537.11		
LEVANT	442.5 48.15%		3,789,351.24		0.00		3,789,351.24		
TOTAL	919.0						7,869,888.35		
		2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CARMEL		164,850,000	7.500		1,236,375.00		4,080,537.11	1,236,375.00	52.05%
LEVANT		151,850,000	7.500		1,138,875.00		3,789,351.24	1,138,875.00	47.95%
TOTAL		316,700,000			2,375,250.00		7,869,888.35	2,375,250.00	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								47,505.00	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								111,679.22	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								2,534,434.22	106.70%
								8.00M	
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					7,869,888.35	2,534,434.22	5,335,454.13	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					7,869,888.35	2,534,434.22	5,335,454.13	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							25,700.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							5,361,154.13	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	32.20%	STATE SHARE % =	67.80%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	31.88%	STATE SHARE % =	68.12%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					8,053,274.40			

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F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		***** WARRANT ARTICLE *****			
		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
CARMEL		4,080,537.11	1,319,173.01	52.05%	0.00
LEVANT		3,789,351.24	1,215,261.21	47.95%	0.00
TOTAL		7,869,888.35	2,534,434.22	100.00%	0.00

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